

* there shall be no abatement for fractions of a year, except as herein next set out. If at the expiration of a State license issued under this section to any manufacturer or person selling automobiles in the State, for which they have paid five hundred dollars (\$500) herein provided, it shall have been in force for less than six months, then upon renewal of such license for the following year the manufacturer or person herein described shall be allowed by the Commissioner of Revenue a rebate of two hundred and fifty dollars (\$250) on the new license. The manufacturer or person who pays this five hundred dollars (\$500) license tax and obtains a license from the State shall not be subject to any other license tax by any city or town or other municipality. Each county in the State, however, may levy a tax of five dollars (\$5) upon each agent holding a duplicate license and authority from the manufacturer or person who has paid the five hundred dollars (\$500) license tax to the State, whether they are traveling agents or those located in a particular county.

Abatement for fractions.

No city, or town tax.

County tax.

SEC. 79. *Emigrant agents.*

On every person, firm, or corporation engaged in procuring laborers for employment out of the State, an annual license tax of five hundred dollars (\$500) for each county in which such person, firm, or corporation does business, the same to be collected by the Commissioner of Revenue. Any one violating the provisions of this section shall be guilty of a misdemeanor and fined not less than five hundred dollars (\$500) or imprisoned, in the discretion of the court.

Emigrant agents.

Violation of section misdemeanor.

Punishment.

SEC. 79a. *Employment agencies.*

Every person, firm, or corporation conducting the business of an employment agency shall pay an annual license tax of fifty dollars.

Employment agencies.

Tax.

SEC. 80. *Plumbers, steam and gas pipe fitters and electricians.*

On every person, firm, or corporation engaged in business as a plumber, steam or gas pipe fitter, or selling or installing electrical equipment, and having had in their employ an average of not more than three persons for the previous year, an annual license tax of ten dollars; and upon those engaged in such business and having had in their employ an average for the previous year of more than three and not more than six persons, an annual license tax of twenty-five dollars (\$25); and upon those having an average of more than six persons employed for the previous year, fifty dollars (\$50).

Plumbers, steam and gas pipe fitters and electricians.

Graduated tax.